

### **Amendments to the Claims**

This listing of claims will replace all prior versions, and listings of claims in the application:

#### **Listing of Claims:**

Claims 1-11 (Canceled)

Claim 12 (New): A semiconductor device, comprising:

a semiconductor element having a first surface and a second surface, the first surface being an opposite surface with respect to the second surface of the semiconductor element;

an electrode formed at the first surface of the semiconductor element;

a wiring portion formed on the first surface of the semiconductor element and connected to the electrode;

a conductive post formed on the first surface of the semiconductor element and connected to the wiring portion;

a resin layer formed on the first surface of the semiconductor element so as to cover the first surface of the semiconductor element, the wiring portion and a side of the conductive post;

an external connection formed on the conductive post; and

a protective layer formed on the second surface of the semiconductor element,

wherein an end portion of the protective layer is aligned with both an end portion of the semiconductor element and an end portion of the resin layer.

Claim 13 (New): A semiconductor device according to claim 12, wherein the protective layer is a tape comprised of a hardened synthetic resin achieving a bonding function.

Claim 14 (New): A semiconductor device according to claim 12, wherein the protective layer comprises a polyimide or an epoxy resin.

Claim 15 (New): A semiconductor device according to claim 12, wherein the external connection is a solder ball.

Claim 16 (New): A semiconductor device according to claim 12, wherein the conductive post is comprised of copper.

Claim 17 (New): A semiconductor device, comprising:

a semiconductor element having a first surface and a second surface, the first surface being an opposite surface with respect to the second surface of the semiconductor element;

an electrode formed at the first surface of the semiconductor element;

a wiring portion formed on the first surface of the semiconductor element and

connected to the electrode;

a conductive post formed on the first surface of the semiconductor element and connected to the wiring portion;

a resin layer formed on the first surface of the semiconductor element so as to cover the first surface of the semiconductor element, the wiring portion and a side of the conductive post;

an external connection formed on the conductive post; and

a protective layer formed on the second surface of the semiconductor element,

wherein a side surface of the semiconductor element is exposed from the resin layer and the protective layer, and wherein an end portion of the protective layer is aligned with both the exposed side surface of the semiconductor element and an end portion of the resin layer.

Claim 18 (New): A semiconductor device according to claim 17, wherein the protective layer is a tape which comprises a hardened synthetic resin achieving a bonding function.

Claim 19 (New): A semiconductor device according to claim 17, wherein the protective layer comprises a polyimide or an epoxy resin.

Claim 20 (New): A semiconductor device according to claim 17, wherein the external

connection is a solder ball.

Claim 21 (New): A semiconductor device according to claim 17, wherein the conductive post is comprised of copper.

Claim 22 (New): A semiconductor device, comprising:

a semiconductor element having a first surface and a second surface, the first surface being an opposite surface with respect to the second surface of the semiconductor element;

an electrode formed at the first surface of the semiconductor element;

a wiring portion formed on the first surface of the semiconductor element and connected to the electrode;

a conductive post having a first end portion and a second end portion, and being formed on the first surface of the semiconductor element, the first end portion of the conductive post being connected to the wiring portion;

a resin layer formed on the first surface of the semiconductor element so as to cover the first surface of the semiconductor element, the wiring portion and a side of the conductive post, the second end portion of the conductive post not being covered by the resin layer;

an external connection formed on the second end portion of the conductive post;

and

a protective layer formed on the second surface of the semiconductor element, wherein only a side surface of the semiconductor element is exposed from the resin layer and the protective layer, and wherein an end portion of the protective layer is aligned with both the side surface of the semiconductor element and an end portion of the resin layer.

Claim 23 (New): A semiconductor device according to claim 22, wherein the protective layer is a tape which comprises a hardened synthetic resin achieving a bonding function.

Claim 24 (New): A semiconductor device according to claim 22, wherein the protective layer comprises a polyimide or an epoxy resin.

Claim 25 (New): A semiconductor device according to claim 22, wherein the external connection is a solder ball.

Claim 26 (New): A semiconductor device according to claim 22, wherein the conductive post is comprised of copper.

Claim 27 (New): A semiconductor device, comprising:

a semiconductor element having a first surface and a second surface, the first

surface being an opposite surface with respect to the second surface of the semiconductor element;

an electrode formed at the first surface of the semiconductor element;

a wiring portion formed on the first surface of the semiconductor element and connected to the electrode;

a conductive post formed on the first surface of the semiconductor element and connected to the wiring portion;

a resin layer formed on the first surface of the semiconductor element so as to cover the first surface of the semiconductor element, the wiring portion and a side of the conductive post;

an external connection terminal formed on the conductive post; and

a protective layer formed on the second surface of the semiconductor element, wherein a side surface of the protective layer is in a same plane with both a side surface of the semiconductor element and a side surface of the resin layer.

Claim 28 (New): A semiconductor device according to claim 27, wherein the protective layer is a tape comprised of a hardened synthetic resin achieving a bonding function.

Claim 29 (New): A semiconductor device according to claim 27, wherein the protective layer comprises a polyimide or an epoxy resin.

Claim 30 (New): A semiconductor device according to claim 27, wherein the external connection terminal is a solder ball.

Claim 31 (New): A semiconductor device according to claim 27, wherein the conductive post is comprised of copper.